Management Control Evaluation Checklist <u>Management Control</u>

REGULATION NUMBER:	AR 11-2
DATE OF REGULATION:	1 Aug 94

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TAGE I OF 2 TAGES							
Assessable Unit: (Mailing address and phone number)							
Function. The function covered by this checklist is the administration of the management control process.							
Purpose. The purpose of this checklist is to assist assessable unit managers and Management Control Admini management controls outlined below. It is not intended to cover all controls.	strators (MCAs) in evaluating the key						
Instructions. Answers must be based on the actual testing of key management controls (e.g., document analy simulation, other). Answers that indicate deficiencies must be explained and corrective action indicated in supparanagement controls must be formally evaluated at least once every five years. Certification that this evaluation accomplished on the enclosed DA Form 11-2-R (Management Control Evaluation Certification Statement).	porting documentation. These key						
Supersession. This checklist replaces the checklist for "Financial Management/Internal Controls-Section 2" p 89-1.	reviously published in DA Circular 11-						
Comments. Help to make this a better tool for evaluating management controls. Submit comments to: ATTN SAFM-FOM, ASST SECY ARMY FINANCIAL MANAGEMENT, 109 ARMY PENTAGON, WASHINGTON DC 20310-0109.							
Evaluation conducted by: (Name, Grade, Title, Office Branch, Telephone Number)	Date of Evaluation						
Evaluation Results: (Document the evaluation results on DA Form 11-2-R, in item 7)							

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		RESPONSE			TESTING APPROACH		
TEST QUESTIONS	Y E S	N O	N / A	Document Analysis	Direct Observation	Sampling	Simulation
Are key management controls identified in the governing Army Regulations? (HQDA functional proponents only)							
Are management control checklists provided or alternate evaluations methods identified to test key management controls? (HQDA functional proponents only)							
Is there local management control guidance that defines management control responsibilities and required actions?							
Are managers and MCAs trained in, and do they understand, their management control responsibilities?							
Are explicit statements of management control responsibility included in performance agreements for commanders and managers down to assessable unit manager level?							
Is a Management Control Plan (MCP) established and maintained to describe how key management controls will be evaluated over a five-year period?							
Are management control evaluations conducted in accordance with the MCP and prompt action taken to correct any management control weaknesses detected?							
Is the senior responsible official advised of potential material weaknesses detected through management control evaluations or from other sources?							